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EFFORTS AND COSTS ASSOCIATED WITH THE DISPOSAL OF RECYCLABLE MATERIAL

APPENDIX A

APPENDIX A TO PART 172—EFFORTS AND COSTS ASSOCIATED WITH THE DISPOSAL OF RECYCLABLE MATERIAL

DISPOSITION OF SALES PROCEEDS COLLECTION AND COST ELEMENTS1/ DIRECT LABOR INDIRECT COST SALE OF RECYCLABLE COST ELEMENTS1/ DIRECT LABOR TRANSPORTATION INDIRECT COST MATERIAL CAPITAL INVESTMENT DIRECT LABOR PHYSICAL AND/OR CHEMICAL PROCESSING SUPPLIES INDIRECT COST UTILITIES PICK UP AND MOVEMENT TO PROCESSING POINT COST ELEMENTS1/ DIRECT LABOR TRANSPORTATION INDIRECT COST

The proceeds of sales of DoD-purchased materials, labor, and assets shall be recouped on the basis of a sale to "Another Federal Agency," as prescribed in DoD 7220.9-M, chapter 26 (reference (h)). This procedure excludes capital investment costs. Such costs may be paid from recyclable material sales proceeds in their entirety. Therefore, amortization of capital items is not applicable.

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